

Maine Revised Statutes
Title 36: TAXATION
Chapter 459: SPECIAL FUEL TAX ACT

§3207. COLLECTION OF TAX

Every supplier and retailer paying or becoming liable to pay the tax imposed by this chapter shall charge and collect the tax at the applicable rate. [1999, c. 733, §9 (AMD); 1999, c. 733, §17 (AFF).]

Every licensed user shall remit tax on all special fuels purchased and not used for heating, industrial use or for off-highway use, when the special fuel has not been subjected to the special fuel tax. [1983, c. 94, Pt. D, §6 (NEW).]

SECTION HISTORY

1983, c. 94, §§D6,9 (NEW). 1985, c. 127, §1 (AMD). 1993, c. 670, §7 (AMD). 1999, c. 414, §31 (AMD). 1999, c. 733, §9 (AMD). 1999, c. 733, §17 (AFF).

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